



## Assessor's Office

1 City Hall Plaza, West Wing - Manchester, NH 03101

Email: [Assessors@manchesternh.gov](mailto:Assessors@manchesternh.gov)

Tel.: (603) 624-6520 Fax: (603) 628-6288

## **2022 Elderly Property Owners Exemption** RSA 72:39-a

**Applications accepted after January 1, 2022 - Deadline to apply is April 15, 2022**

**Due to COVID-19; All Applications and required documents must be dropped off or mailed to the Assessor's Office. We will contact you by phone with any questions.**

**To qualify you must be:** 65 years of age - and Owner of record on or before April 1, 2022

- A resident of NH for **3 consecutive years** on or before April 1, 2022
- Married couples must have been married for **5 consecutive years** on or before April 1, 2022 property where exemption is claimed must be applicants principal place of abode, to the exclusion of others
- If applicant received a transfer of real estate from a person under the age of 65; related to him by blood or marriage, within the preceding 5 years, no exemption shall be allowed - RSA 72:40a, limitations

**TOTAL INCOME** from all sources including any retirement income and Social Security

**Single person cannot exceed \$41,000 per year - Married couples cannot exceed \$55,000 per year**

**TOTAL ASSETS** (as of the date of this application) excluding the value of your dwelling unit:

**Single person cannot exceed \$100,000 - Married couple cannot exceed \$130,000**

- Include all personal property such as cars, trucks, RV's, trailers, antiques, furniture & jewelry.
- Checking and Savings account balances.
- CD's, IRA's, mutual funds, stocks, bonds, annuities, money markets, life insurance cash value, etc.
- Any other real estate owned in the United States or Abroad (individually, jointly, in common, fractional) including land, mobile homes, condos, timeshares etc. Supporting documents must be supplied.
- Other assets tangible or intangible less any good faith encumbrance.

**All Income & Assets must be verified with the proper documentation:**

- 2021 Federal income tax return (if you file) including all W2's, 1099's, etc.
- 2021 Form SSA 1099 - Social Security Benefit Statement
- 2021 VA benefits statements
- 2021 Form 1099 - Unemployment benefits statement
- Bank Statements – the most current 3 months (full copies) for all checking and savings accounts
- Current statements for CD, IRA, 401K, stocks and/or bonds, money markets, "Surrender Value" of life insurance policies, etc.
- Property Tax Inventory Forms filed in any other town
- Copy of your Trust and Trust Amendments. (Attorney's affidavit may be required annually)
- Driver's license **OR** Birth Certificate
- Current mortgage statement if you own **more** than a single-family home.
- Documentation of any Alimony, Child Support, Rental, and Assistance from others.

**If you qualify - exemption will be according to age and percentage of ownership** RSA 72:41 Proration

- 65 – 74 years of age are allowed **\$156,000** assessed value deducted from total assessed value
- 75 – 79 years of age are allowed **\$210,000** assessed value deducted from total assessed value
- 80 + Years of age are allowed **\$280,000** assessed value deducted from total assessed value

## **2022 Elderly Property Owners Exemption RSA 72:39-a**

### **Instructions for filling out application**

If you are applying for the first time, or re-applying, the **filing period starts in January** (once you have all 2021 year-end statements and forms from your sources of income and financial institutions). **The filing deadline is April 15, 2022.**

For married/civil union couples applying, at least one owner must be 65 as of April 1<sup>st</sup> in the year of application

An applicant must be a NH resident for three consecutive years prior to April 1<sup>st</sup>.

The property which the exemption is being claimed must be the applicants principal place of abode.

#### **Income and asset Limits:**

Single, widowed, divorced – Income limit is **\$41,000 Gross**, per year;

Married/civil union – Income limit is **\$55,000 Gross**, per year;

**\$100,000 Asset Limit**, not including your residence (single, widowed, divorced). Assets are as of the date of the application.

**\$130,000 Asset Limit**, not including your residence (married, civil union). Assets are as of the date of the application.

**If residence is a 2-family or more**, only the portion that is the applicant's residence is excluded from the asset limit. The remaining portion of the multi-unit is considered an asset.

Periodically the Assessing Department re-qualifies all Exemption recipients. If you have received a letter informing you that **your exemption is being reviewed**, you **must return** the application **by the deadline in the letter** so that we can determine if you still qualify. Failure and/or refusal to provide all requested documents (statements, trusts, etc.) are grounds for denial and removal of the exemption.

**Every line on the application must be filled in.** For lines that do not apply to you, enter a zero '0' or an "NA" for NOT APPLICABLE.

For each line completed, you **must** provide the back-up document or statement that applies.

If your property is in a TRUST when you apply, **PLEASE** include a copy with your application.

If you are already receiving the exemption **and then place your property into a trust**, you will receive a letter from this office when your new deed from the Registry of Deeds is sent to us. This letter will inform you that a copy of your trust must be provided to this office so that it can be reviewed (to determine that you retained '**life or beneficial interest**', or are an '**equitable title holder**' or retained a '**life estate**'). This is a State requirement (**RSA 72:33, V**). **Please be aware that failure to provide a trust by the stated deadline (in the letter) could result in removal of your exemption.**

Please be aware that failure to provide a trust by the stated deadline (in the letter) could result in removal of your exemption.

If the applicant received a transfer of real estate from a person under the age of 65, related by blood or marriage, within the preceding 5 years, no exemption is allowed. RSA 72:40-a, Limitations.

Should you no longer qualify due to changes in income and/or asset level, **or if your permanent residence is elsewhere**, you are obligated by law to advise the Assessing Department.

#### **Exemption Amounts:**

Applicants meeting all Statute requirements receive this exemption based on age group.

65-74 Years of Age                      \$156,000 Assessment Reduction

75-79 Years of Age                      \$210,000 Assessment Reduction

80 Years of Age and Up                \$280,000 Assessment Reduction

If you qualify-exemption will be according the age and percentage of ownership per RSA 72:41 Proration.

If you have any question, please don't hesitate to contact our office at (603) 624-6520.

# CITY OF MANCHESTER

## Elderly Exemption Application Tax Year 2022

**Response Deadline is April 15, 2022**

**ALL INFORMATION CONTAINED IN OR ATTACHED TO THIS DOCUMENT IS CONFIDENTIAL**

**Note: All documents we copy of your financial statements are shredded after application is finalized;**

**You can purchase them for .50 cents per copy, Shred Y/N\_\_\_\_\_**

Map/Lot \_\_\_\_\_  
(Applicant)

**Applying for: Elderly Exemption**

Owner Name \_\_\_\_\_

Owner Date of Birth \_\_\_\_\_

Co-Owner /Spouse \_\_\_\_\_  
(Name)

Date of Birth \_\_\_\_\_

All additional Owners on deed \_\_\_\_\_,  
Relationship \_\_\_\_\_

Address \_\_\_\_\_ Married \_\_ Single \_\_ Widow \_\_ \*Divorced \_\_

City/State/Zip \_\_\_\_\_ If married, how many years? \_\_\_\_\_

Telephone Number \_\_\_\_\_ Cell phone Number \_\_\_\_\_ \*Must provide copy of divorce decree

NH Resident Since \_\_\_\_\_ Prior address if less than 3 years \_\_\_\_\_

**Life Estate or Trust Name\*** \_\_\_\_\_ PA-33 must be completed with a full copy of trust

Please indicate type of residence: Condo \_\_\_\_\_ Single Fmly \_\_\_\_\_ Multi-Fmly # of units' \_\_\_\_\_

**If you own a multi-family, do you have a mortgage Y/N** \_\_\_\_\_ **Mortgage amount balance\$** \_\_\_\_\_

- Did you file a 2021 IRS Tax Return? Yes \_\_\_\_ No \_\_\_\_ If yes, please submit a copy with this application.
- **What is your primary place of abode?** \_\_\_\_\_

### **INCOME INFORMATION: For the Period of January 1 thru December 31, 2021**

Please attach additional sheets if necessary and if any of the following categories do not apply please write N/A.

**Supporting Documents MUST be submitted with this application.**

	<b>Owner</b>	<b>Co-Owner (Spouse)</b>
Social Security Gross Income: Total received for 2021	\$ _____	\$ _____
Veterans Admin. Disability Gross Income. Total received for 2021	\$ _____	\$ _____
Wages, Salaries, Tips: Gross Income received for 2021	\$ _____	\$ _____
Pensions: Total received for 2021	\$ _____	\$ _____
Interest Income: Total received for 2021	\$ _____	\$ _____
Dividend Income: Total received for 2021	\$ _____	\$ _____
Rental Income: Total received for 2021	\$ _____	\$ _____
Unemployment Income: Total received for 2021	\$ _____	\$ _____
Stimulus Payments: Total received for 2021	\$ _____	\$ _____
Gambling/Lottery Winnings: Total received for 2021	\$ _____	\$ _____
Annuity/IRA/401K Distribution Income: Total received for 2021	\$ _____	\$ _____
Is anyone, other than your spouse, living with you Yes No		
If yes, please list amount paid toward household annually.	\$ _____	
New Hampshire Housing Assistance Payments received for 2021	\$ _____	\$ _____

**Additional Comments:** (attach additional sheets if necessary) \_\_\_\_\_

➤ **Total 2021 Income:** \$ \_\_\_\_\_

**CURRENT ASSET INFORMATION:** As of the DATE of this APPLICATION

Please attach additional sheets if necessary and if any of the following categories do not apply, please write N/A.

Real Estate: Have you purchased or sold any Real Estate in the last 5 years? Yes \_\_\_\_\_ No \_\_\_\_\_

**If yes, please list the Real Estate Purchased/Sold:**

\_\_\_\_\_  
(Street Address)

\_\_\_\_\_  
(City/Town)

Do you own (individually, jointly, in common, fractional, etc.) any other real estate in the U.S. or abroad including homes, land, mobile homes or time shares Yes \_\_\_\_\_ No \_\_\_\_\_

**If yes, please list other Real Estate or Land owned:**

\_\_\_\_\_  
(Street Address)

\_\_\_\_\_  
( City/Town, State)

\_\_\_\_\_  
(Market Value)

**Other Personal Prop/Collections:** \_\_\_\_\_

	Description	Value
<b>Vehicle 1:</b> Make _____, Model _____, Year _____, Miles _____		Value _____
<b>Vehicle 2:</b> Make _____, Model _____, Year _____, Miles _____		Value _____
<b>Vehicle 3:</b> Make _____, Model _____, Year _____, Miles _____		Value _____

**Please attach Current full copies of 3 months/or quarterly or annual statements of all Assets:**

Checking Account #	Bank Name	Name(s) on account	Balance
Savings Account #	Bank Name	Name(s) on account	Balance
Credit Union Account #	Credit Union Name	Name(s) on Account	Balance
CD Account #	Bank/ Institution Name	Name(s) on Account	Balance
I.R.A. Account #	Bank / Institution Name	Name(s) on Account	Balance
Money Market Account #	Bank / Institution Name	Name(s) on Account	Balance



Last Name \_\_\_\_\_  
Map/Lot \_\_\_\_\_

## City of Manchester NH, Assessors Department Elderly Exemption - Certification Affidavit

*To Be Read and Acknowledged by The Applicant(s):* **I hereby certify under unsworn falsification** that the Elderly Exemption application with financial documentation submitted to the Manchester Assessing Dept. for the Elderly Exemption **is complete, true and correct.**

\*I/We are also a legal resident of New Hampshire for at least 3 consecutive years prior to April 1<sup>st</sup> of the application year; and one or both are at least 65 years of age as of April 1<sup>st</sup>.

Additional requirements for this exemption shall be that the property is:

- ☐ Owned by a Manchester resident; or jointly or in common with the residents' spouse, either of whom meets the age requirement for the exemption claimed, and they have been married to each other for 5 consecutive years prior to April 1<sup>st</sup> of the year the exemption is claimed; or
- ☐ If owned with someone other than a spouse – Exemption will be according to percentage of ownership.
- ☐ I am not receiving any other Exemption or Credit in any other community within New Hampshire and I am not receiving similar benefits in any other state, such as the Florida Homestead Exemption.

I hereby attest that \_\_\_\_\_ is my primary residence.  
(address)

Be aware:

- If your income or asset level changes and there is a possibility that you no longer qualify for the exemption, **you are obligated by law to advise the Manchester Assessing Department.**
- If your marital status changes you must notify the Manchester Assessing Department.
- A person is guilty of a misdemeanor if, with the purpose to deceive a public servant in the performance of his official function, he makes any written false statement which he/she does not believe to be true, or if he/she knowingly creates a false impression in this written application for pecuniary or other benefits by omitting information necessary to prevent statements therein from being misleading, or if he submits or invites reliance on any writing which he/she knows to be lacking in authenticity. RSA 641:3, II, (a) (b) (d) (supp.)

**I/ We have read the above statements and fully certify that I/we understand them. Any misrepresentation may result in court action for recovery.**

Signature of applicant \_\_\_\_\_

Applicant (print name) \_\_\_\_\_ Date \_\_\_\_\_

Signature of applicant \_\_\_\_\_

Applicant (print name) \_\_\_\_\_ Date \_\_\_\_\_

Address \_\_\_\_\_ Manchester, NH 0310 \_\_\_\_\_